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**From:**

**Sent:** Wednesday, June 20, 2012 12:00:46 PM

**To:**

**Cc:**

**Subject:** RE: TEFRA Question

The statute is open indefinitely for the non-filing indirect partners. I.R.C. 6501(c)(3). Three circuit courts of appeal and an en banc opinion of the Tax Court have held that section 6229 does not shorten a partner's section 6501 statute with respect to partnership items. Section 6229 merely provides a minimum period during which no partner's section 6501 statute can expire with respect to partnership items.